

Before the
FEDERAL COMMUNICATIONS COMMISSION
Washington, DC 20554

RECEIVED

In the Matter of)
)
Citizens Telecommunications Company)
Of Colorado, Inc. and Qwest Corporation)
)
Joint Petition for Waivers of the Definition)
of "Study Area" Contained in Part 36,)
Appendix--Glossary of the Commission's)
Rules)

AUG 10 2000

FEDERAL COMMUNICATIONS COMMISSION
OFFICE OF THE SECRETARY

AAD-

CC: 96-45

JOINT PETITION FOR EXPEDITED WAIVERS

Richard M. Tettelbaum
Suite 600
6905 Rockledge Drive
Bethesda, MD 20817
(301) 897-5584

Attorney for

CITIZENS TELECOMMUNICATIONS
COMPANY OF COLORADO, INC.

Philip J. Roselli
Suite 700
1020 19th Street, N.W.
Washington, DC 20036
(303) 672-2887

Attorney for

QWEST CORPORATION

Of Counsel,
Dan L. Poole

August 7, 2000

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REQUESTS

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SUMMARY

Qwest Corporation (“Qwest”) has agreed to sell 17 of its Colorado exchanges to Citizens Telecommunications Company of Colorado, Inc. (“Citizens”). These 17 exchanges collectively serve approximately 47,000 access lines. By this Joint Petition for Expedited Waivers (“Petition”), Qwest seeks a waiver to delete these 17 exchanges (including the de minimis number of Nebraska access lines served by the Julesburg exchange) from its Colorado study area.

Citizens seeks a waiver of the study area definition to establish a new study area consisting of the exchanges it is acquiring from Qwest. Citizens does not presently provide telephone service within the state of Colorado.

Qwest and Citizens respectfully request that the Federal Communications Commission (“Commission”) expeditiously review and approve this Petition. This Petition raises no new issues of law, is supported by Commission precedent, and the facts involved in this Petition clearly demonstrate that the public interest will be served by an expeditious grant.

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JOINT PETITION FOR EXPEDITED WAIVERS

I. INTRODUCTION

Qwest Corporation ("Qwest") has agreed to sell 17 of its Colorado exchanges to Citizens Telecommunications Company of Colorado, Inc. ("Citizens"). These 17 exchanges collectively serve approximately 47,000 access lines. By this Joint Petition for Expedited Waivers ("Petition"), Qwest seeks a waiver to delete these 17 exchanges from its Colorado study area. Citizens seeks a waiver to establish a new Colorado study area consisting of the exchanges it is acquiring from Qwest.

Citizens, a wholly-owned subsidiary of Citizens Communications Company (formerly known as Citizens Utilities Company, Inc.), is seeking to acquire Colorado telecommunications property currently owned and operated by Qwest. Citizens does not presently provide telephone service within the state of Colorado.

Attachment A contains a list of the 17 exchanges being transferred to Citizens. Also included are 18 access lines that are presently served by the Julesburg exchange which are physically located in Nebraska.

The Federal Communications Commission (“Commission”) should expeditiously review and approve this Petition. This Petition raises no new issues of law, and the facts involved in this Petition are similar to those involved in similar waiver requests that have been recently approved.¹

II. THE COMMISSION’S STUDY AREA FREEZE SHOULD BE WAIVED

Part 36 of the Commission’s Rules “freezes” the definition of “study area” to the boundaries that were in existence on November 15, 1984.² This “freeze” was due, in part, to the Commission’s concern over the level of interstate cost recovery by local exchange carriers (“LEC”) from the Universal Service Fund (“USF”): “[t]he Commission took that action, in part, to ensure that LECs do not set up high cost

¹ See, e.g., In the Matter of Citizens Telecommunications Company of North Dakota and U S WEST Communications, Inc., Joint Petition for Waiver of Definition of “Study Area” Contained in the Part 36 Appendix-Glossary of the Commission’s Rules, CC Docket No. 96-45, Memorandum Opinion and Order, DA 00-1548, rel. July 12, 2000; In the Matter of Petition for Waivers Filed by Union Telephone Company, Inc. and U S WEST Communications, Inc. Concerning Section 61.41(c)(2) and 69.3(e)(11) and the Definition of “Study Area” Contained in the Part 36 Appendix-Glossary of the Commission’s Rules, Memorandum Opinion and Order, 12 FCC Rcd. 1840 (1997); In the Matter of Petitions for Waivers Filed by Alpine Communications, L.C., Butler-Bremer Mutual Telephone Company, Clarksville Telephone Company, Dumont Telephone Company, Grand River Mutual Telephone Corporation, Heartland Corporation, South Central Communications, Inc., Universal Communications, Inc., and U S WEST Communications, Inc. Concerning Sections 61.41(c)(2), 69.3(e)(11), 69.3(i)(4), 69.605(c) and the Definition of “Study Area” Contained in the Part 36 Appendix-Glossary of the Commission’s Rules, Memorandum Opinion and Order, 12 FCC Rcd. 2367 (1997).

² See 47 C.F.R. Part 36, Appendix--Glossary.

exchanges within their existing service territories as separate study areas to maximize high cost support.”³ At the same time, the Commission recognized that its rules were not aimed at discouraging “the acquisition of high cost exchanges or the expansion of service to cover high cost areas.”⁴ Indeed, the Commission’s Common Carrier Bureau (“Bureau”) has implemented this policy decision by holding that changes in study areas that “result from the purchase or sale of exchanges in arms-length transactions” “do not conflict” with the concerns prompting the study area freeze.⁵

The Commission has also established a three-prong test for deciding whether study area waivers should be granted. The Commission should approve such waiver requests if it determines:

[F]irst, that the change will not affect adversely the USF support program;

³ In the Matter of U S WEST Communications, Inc. and Eagle Telecommunications, Inc. Joint Petition for Waiver of the Definition of “Study Area” Contained in Part 36, Appendix-Glossary of the Commission’s Rules and Eagle Telecommunications, Inc. Petition for Waiver of Section 61.41(c) of the Commission’s Rules, Memorandum Opinion and Order, 10 FCC Rcd. 1771, 1773 ¶ 10 (1995) (“Eagle Decision”), citing In the Matter of MTS and WATS Market Structure, Amendment of Part 67 of the Rules, and Establishment of a Joint Board, CC Docket Nos. 78-72 and 80-286, 50 Fed. Reg. 939 (Jan. 8, 1985).

⁴ In the Matter of MTS and WATS Market Structure, Amendment of Part 67 of the Commission’s Rules and Establishment of a Joint Board, CC Docket Nos. 78-72 and 80-286, 49 Fed. Reg. 48325, 48337 ¶ 65 (Dec. 12, 1984).

⁵ In the Matter of Contel of the West Petition for Waiver of Section 36.125(f), Sections 36.154(e)(1) and (2), and the Definition of “Study Area” contained in Part 36, Appendix-Glossary, of the Commission’s Rules, Oregon-Idaho Utilities, Inc., Petition for Waiver of the Definition of “Study Area” contained in Part 36, Appendix-Glossary, of the Commission’s Rules, Memorandum Opinion and Order, 5 FCC Rcd. 4570, 4571 ¶ 9 (1990) (emphasis added).

[S]econd, that the state commission having regulatory authority does not object to the change; and

[F]inally, that the public interest supports grant of the waiver.⁶

As demonstrated herein, the primary concern prompting the “freeze” in study areas is not an issue in this transaction, and the Commission’s three-prong test will be satisfied. Accordingly, Qwest and Citizens respectfully request that the Commission grant the study area waivers permitting: (1) Qwest to remove these 17 exchanges at issue from its Colorado study area; and (2) the affiliation of these exchanges within Citizens’ newly-established Colorado study area.

A. The USF Impact Arising From This Transaction

Since carriers purchasing high-cost exchanges can only receive the same level of support per line as the seller received prior to the sale, by definition there can be no USF impact in these transactions. Citizens will receive the same amount of support as Qwest currently receives in these 17 Colorado exchanges, so this transaction is a non-event for purposes of the USF.⁷

With regard to the new Interstate Access Universal Service Support identified in the CALLS Order,⁸ unbundled network element (“UNE”) zones were

⁶ See, Eagle Decision, 10 FCC Rcd. at 1772 ¶ 5 (footnotes omitted).

⁷ In the Matter of Federal-State Joint Board on Universal Service, Report and Order, 12 FCC Rcd. 8776, 8942-943 ¶ 308 (1997); aff’d, rev’d and remanded in part sub nom. Texas Office of Public Utility Counsel v. FCC, 183 F.3d 393 (5th Cir. 1999); pets. for reh’g. and reh’g. en banc denied, Sep. 28, 1999, mandate issued Nov. 2, 1999; pet. for cert. granted, S. Ct. No. 99-1244.

⁸ See In the Matter of Access Charge Reform; Price Cap Performance Review for Local Exchange Carriers, Low-Volume Long Distance Users; Federal-State Joint

approved for Qwest in the Colorado study area on July 16, 1997. Preliminary estimates of Qwest's annual support from the fund, based on UNE rates, is \$16,299,415. The estimated annual support for the lines being acquired by Citizens is \$284,810. Citizens will receive the funds after the acquisition is completed. Qwest plans to receive monthly disbursements of these funds beginning in September, 2000 retroactive to July 1, 2000.

B. Neither The Colorado Nor The Nebraska State Commissions
Object To The Proposed Change In Study Area Boundaries

On August 3, 2000, a Public Utilities Commission of the State of Colorado ("Colorado PUC") administrative law judge issued a Recommended Decision ("Recommended Decision") approving the sale of these 17 exchanges. In its Recommended Decision, the Colorado PUC administrative law judge stated "[t]he Commission hereby states that it does not object to the Federal Communications Commission granting any necessary study area waivers, nor to any reconfiguration of study area boundaries for the Exchanges."⁹

Board on Universal Service, CC Docket Nos. 96-262, 94-1, 99-249 and 96-45, Sixth Report And Order In CC Docket Nos. 96-262 And 94-1, Report And Order In CC Docket No. 99-249, Eleventh Report And Order In CC Docket No. 96-45, FCC 00-193, rel. May 31, 2000, appeal pending sub nom. Texas Office of Public Utility Counsel v. FCC, No. 00-60434, et al. (5th Cir.).

⁹ See Decision No. R00-835, Before the Public Utilities Commission of the State of Colorado, Docket No. 00A-128T, In the Matter of the Joint Application of U S WEST Communications, Inc. and Citizens Telecommunications Company of Colorado Regarding the Sale and Transfer of Certain Telephone Exchanges, Recommended Decision of Administrative Law Judge William J. Fritzel Granting Application and Approving Stipulation, mailed August 3, 2000 at 15, attached hereto as Attachment D.

On March 21, 2000 the Nebraska Public Service Commission issued a letter stating that it “. . . does not object to the [Commission] granting study area waivers nor to any configuration of study area boundaries involving the Nebraska portion of the Julesburg, Colorado exchange.”¹⁰

C. The Public Interest Will Be Served By Grant Of
The “Study Area” Waiver Requested Herein

Citizens plans to invest approximately \$24 million in the 17 exchanges it is purchasing during the first three years of ownership. While some of this capital investment will be used to perform maintenance, the remainder will be used to upgrade the network to provide enhanced services. Citizens plans to provide broadband/digital subscriber line services in the future when there is sufficient demand to make it possible to provide these services at an affordable cost.

Citizens has provided a description of the to-be-acquired service areas, as well as its proposed operations and upgrades associated with the to-be-acquired exchanges.¹¹ Moreover, Citizens and Qwest have fully provided the information associated with their respective portions of the transaction as recommended by the Bureau.¹²

¹⁰ See Nebraska Public Service Commission letter to Katherine Schroder, Federal Communications Commission, dated Mar. 21, 2000 attached hereto as Attachment D.

¹¹ See Attachment B.

¹² See, Public Notice, Common Carrier Bureau Establishes Expedited Processing Procedures for Petitioners Seeking Part 36 Study Area Waivers, 10 FCC Rcd. 13228 (1995). Citizens’ specific information is provided herein as Attachment B.

In light of the above, Qwest and Citizens believe that the public interest
—
would be served by the granting of the study area waivers requested herein.

III. CONCLUSION

For the reasons stated herein, Qwest and Citizens respectfully request that the Commission expeditiously review and approve this Petition. This Petition raises no new issues of law, is supported by Commission precedent, and the facts involved in this Petition clearly demonstrate that the public interest will be served by such an expeditious grant. Qwest and Citizens respectfully submit that an expeditious grant of this Petition will serve the public interest by affording the residential and business customers of these rural exchanges the benefits of the planned transfers.

Respectfully submitted,

CITIZENS TELECOMMUNICATIONS
COMPANY OF COLORADO, INC.

By: Richard M. Tettelbaum
Richard M. Tettelbaum (RT)
Suite 600
6905 Rockledge Drive
Bethesda, MD 20817
(301) 897-5584

Its Attorney

QWEST CORPORATION

By: Philip J. Roselli
Philip J. Roselli (RM)
Suite 700

1020 19th Street, N.W.
Washington, DC 20036
(303) 672-2887

Of Counsel,
Dan L. Poole

August 7, 2000

Its Attorney

ATTACHMENT A

LIST OF THE COLORADO EXCHANGES AND ACCESS LINES

Exchange	CLLI	Lines
Alamosa	ALMSCOMA	7,349
Buena Vista	BNVSCOMA	4,358
Calhan	CLHNCOMA	1,164
Crested Butte	CRBTCOMA	4,173
Del Norte	DLNRCOMA	1,527
Fairplay	FRPLCOMA	2,744
Gunnison	GNSNCOMA	6,995
Julesburg	JLBGCOMA	1,185
Meeker	MEKRCOMA	2,352
Mesa Verde	MVNPCOMA	162
Monte Vista	MTVSCOMA	4,312
Oak Creek	OKCKCOMA	1,176
Ovid	OVIDCOMA	503
Peyton	PYTNCOMA	1,272
Salida	SALDCOMA	6,219
Southfork	SFRKCOMA	1,350
Yampa	YAMPCOMA	431

ATTACHMENT B

RESPONSE OF QWEST CORPORATION ("QWEST") AND CITIZENS TELECOMMUNICATIONS COMPANY OF COLORADO, INC. ("CITIZENS") TO THE COMMON CARRIER BUREAU'S LIST OF INFORMATION TO ACCOMPANY STUDY AREA WAIVER REQUESTS

1. A copy of the order, or other certified document, that states that the state telecommunications regulatory authority does not object to the requested study area waiver.

Response:

See Attachment D.

2. A copy of any order adopted by, or plan imposed by, a state commission that obligates the selling and/or purchasing local exchange carrier ("LEC") to upgrade or extend existing service.

Response:

There is no applicable state commission order or plan that creates an obligation on Qwest to upgrade or extend existing service.

Citizens has expressed an intent to upgrade service in the Colorado exchanges it is purchasing from Qwest. See Attachment D.

3. A statement by the purchaser of all planned upgrades to the facilities being acquired with estimates of the costs of those upgrades. That statement should include detailed descriptions of all planned upgrades and extensions of service, the costs of the planned upgrades and extensions of service, proposed timetables for any upgrades, proposed timetables for extension of service, and construction and investment plans.

Response:

Citizens plans to invest approximately \$24 million in the 17 exchanges it is purchasing during the first three years of ownership. While some of this capital investment will be used to perform maintenance, the remainder will be used to upgrade the network to provide enhanced services. Citizens plans to provide broadband/digital subscriber line services in the future when there is sufficient demand to make it possible to provide these services at an affordable cost.

4. The numerical effects of the proposed transaction on the Universal Service Fund ("USF"). To isolate those effects, estimates should be provided of the seller's and purchaser's

USF draw (i.e., receipts from the USF administrator) as if the transferred exchanges (and, in the case of the seller, the remaining exchanges) were set up as a separate study area before and after the planned upgrades. Complete copies of all studies performed in estimating these effects should be included. The studies should be accompanied by an explanation of the extent to which the studies include, and exclude, the effects of any state orders, or buyer-planned upgrades and/or extensions of service.

Response:

Qwest currently receives USF High Cost support in its Colorado study area under the hold-harmless provision of Federal Communications Commission ("FCC") rules. According to the FCC cost model, four of the exchanges to be transferred, Fairplay (FRPLCOMA), Mesa Verde (MFVPCOMA), Ovid (OVIDCOMA), and Yampa (YAMPCOMA), would receive support in 2000. Annualized support for these four wire centers is currently estimated at \$874,585.

If the FCC approves the Joint Board Recommendation in CC Docket No. 96-45, released June 30, 2000, Qwest will receive no High Cost Fund support for its Colorado study area after January 1, 2001. The recommendation is to phase down the balance of interim hold-harmless support through \$1 reductions in average monthly per-line support beginning January 1, 2001. Colorado's support is less than \$1 per line; therefore, it would be eliminated.

FCC rules require that the USF High Cost Fund impact will remain revenue neutral. Thus, Citizens' USF draw will be equal to the Qwest draw for the transferred exchanges at the time of the sale.

5. If the proposed transaction will increase the USF draw of either the seller or the purchaser, the extent to which local ratepayers will assume the costs of planned upgrades and the extent to which local ratepayers will assume the costs of planned extensions of service.

Response:

For the six month period following the Closing Date, Citizens will adopt and maintain intrastate tariffs similar in all material respects to Qwest's intrastate tariffs in effect for the exchanges on the Closing Date.

6. All accounting entries, using actual dollar amounts, if known, and estimated dollar amounts if not known, that the seller and purchaser intend to use to record the transaction for accounting purposes.

Response:

Please refer to Appendix A for an illustration of the accounting entries both Qwest and Citizens plan to use for the contemplated transaction.

7. The buyer's plan for disposition of amounts recorded in Account 32.2005, Telecommunications Plant Adjustment, related to the purchase.

Response:

Citizens does not intend to request permission to record amortization of amounts in Account 32.2005, Telecommunications Plant Adjustment to Account 6565, Amortization Expense - Other.

8. A schedule, prepared by the seller, of the plant being sold that includes: the gross book value, accumulated depreciation, and dates of installation of the plant that is subject to the transaction.

Response:

The age distribution of the plant by account is included in Appendix B.

9. The interstate separations factors applicable to the seller's remaining plant, and the interstate separation factors that will be applicable to the transferred plant when acquired by the purchaser.

Response:

For Qwest, the 1999 interstate ratio of Dial Equipment Minutes for Colorado prior to the sale is 17.30%, for the exchanges being sold to Citizens is 18.59%, and for the remaining Colorado exchanges is 17.28%. The 1999 Subscriber Plant Factor is 0.25.

For Citizens, the 1999 interstate ratio of Dial Equipment Minutes for the Colorado exchanges unweighted is 18.59%.

10. Pro-forma revenue requirement calculations (interstate, intrastate and total), pre-sale and post-sale, for both the buying and selling LECs.

Response:

Qwest's accounting system does not track financial results on an exchange basis. These amounts are based on a current estimate of the book value of the assets and Qwest cost

estimates. Certain cost estimates are the result of allocations among the exchanges. Assets do not include additional investments, retirements, depreciation or adjustments which will be made in the period interim to the sale closing. These estimates do not represent complete costs which will be appropriately determined by the buyer. Qwest's estimated 1999 Interstate Revenue Requirement for the exchanges being sold to Citizens is calculated as follows:

**Total State Revenue Requirement
Analysis is "pre-Sale"**

*Estimates based on 1999 Results

	Intrastate	Interstate	Combined
Average Net Investment (Rate Base)	2,049,736,000	775,401,000	2,825,137,000
Return on Investment	204,153,706	87,232,613	291,386,318
Operating Expense	965,024,000	335,278,000	1,300,302,000
Total Taxes	81,597,380	36,574,561	118,171,941
Total Revenue Requirement	1,250,775,086	459,085,173	1,709,860,259

**Revenue Requirement Analysis of Rural
Exchanges to be Sold**

Based on 1999 Results

Average Net Investment (Rate Base)	62,537,200	26,530,325	89,067,525
Return on Investment	6,228,705	2,984,662	9,213,367
Operating Expense	24,864,766	10,146,173	35,010,939
Total Taxes	2,784,146	1,389,149	4,173,295
Total Revenue Requirement	33,877,617	14,519,983	48,397,601

**Total Sales Revenue Requirement
Analysis "Post Sale"**

Estimated 1999 "Post Sale" Results

Average Net Investment (Rate Base)	1,987,198,800	748,870,675	2,736,069,475
Return on Investment	197,925,000	84,247,951	282,172,951
Operating Expense	940,159,234	325,131,827	1,265,291,061
Total Taxes	78,813,234	35,185,412	113,998,646
Total Revenue Requirements	1,216,897,468	444,565,190	1,661,462,658

*Colorado currently does not have rate of return regulation and the resulting revenue requirement calculation on Intrastate operations. Intrastate estimates provided are based on 1999 results and the last applicable Intrastate ROR of 9.96%.

Citizens – Colorado
FCC Filing
Revenue Requirement Summary

<u>Description</u>	<u>Intrastate</u>	<u>Interstate</u>	<u>Combined</u>
<u>2000 Pre-Sale:</u>			
Average Net Investment (Rate Base)	0	0	0
Return on Investment	0	0	0
Operating Expense	0	0	0
Total Taxes	0	0	0
Total Revenue Requirement	0	0	0

Estimated Post Sale:*

Average Net Investment (Rate Base)	104,586,711	46,325,708	150,912,419
Return on Investment	12,432,722	5,114,651	17,547,373
Operating Expense	31,591,654	12,241,997	43,833,651
Total Taxes	10,094,255	4,246,348	14,340,603
Total Revenue Requirement	54,118,631	21,602,996	75,721,627

*Reflects estimate after first full year of operation.

11. The number of access lines: (i) presently provided in the seller's study area; (ii) presently provided by the purchaser in each study area in that state; and (iii) that will be transferred.

Response:

Qwest has approximately 2,755,000 access lines in the State of Colorado. Citizens does not have any lines in Colorado. Approximately 47,000 access lines are being transferred to Citizens as a result of the proposed transaction.

12. A map on which each of the following areas has been clearly outlined: (i) the service areas of the exchanges being transferred; (ii) the pre-transfer study area boundaries of the seller; and (iii) the study area boundaries of all study areas that the purchaser (and/or its affiliates) own in the state in which the exchanges are to be transferred are located.

Response:

See Attachment C.

APPENDIX A

SUMMARY OF ACCOUNTING ENTRIES

(000)

QWEST (SELLER'S BOOKS):

Debit Cash (Account 1120)	114,541
Debit Accumulated Depreciation (Account 3100)	77,826
Credit Plant in Service (Account 2001)	183,958
Credit Gain (Account 7350)	8,410

These amounts are based on a current estimate of the book value of the assets. The entries are the cost of assets being sold at a point in time prior to the sale closing. As such they do not include additional investments, retirements, depreciation or adjustments which will be made in the period interim to the sale closing. Cash entries are based on the Agreement For Purchase And Sale of Colorado exchanges dated June 16, 1999. These do not represent final cash or asset distributions within the buying group. Until final closing these entries are preliminary and based on Qwest estimates only.

CITIZENS (BUYER'S BOOKS):

Debit Plant in Service (Account 2001)	183,958
Debit Telecommunications Plant Adjustment (Account 2005)	8,410
Credit Cash (Account 1120)	114,541
Credit Depreciation Reserve (Appropriate Plant Accounts)	77,826

The amounts above are based on the most current estimate of the sales price and net book value of the investment. The purchase agreement provides for numerous purchase price adjustments. The price at closing, therefore, may be higher or lower than our estimates listed above. The above entries deal only with the current cost of assets being sold and do not include additional investments which will be made by Citizens or Qwest prior to the sale.

APPENDIX B

AGE DISTRIBUTION OF PLANT

ACCUMULATED DEPRECIATION AMOUNTS

Account	ALMSCO	BRVSCO	CLHNCO	CRBTCO	DLNRCO	FRPLCO	GNSNCO	JLBGCO
	MR Net Book	MR Net Book	MR Net Book	MR Net Book	MR Net Book	MR Net Book	MR Net Book	MR Net Book
2111 Land	108,056	26,608	297	3,383	598	1,099	5,606	3,448
2112 Motor Vehicles	23,817	22,980	0	0	0	31,814	29,514	0
2113 Aircraft	0	0	0	0	0	0	0	0
2114 Special Purpose Vehicles	0	0	0	0	0	0	0	0
2115 Garage Work Equip.	0	0	0	0	0	0	0	0
2116 Other Work Equip.	10,256	36,436	0	0	0	6,638	23,537	0
2121 Buildings	1,020,732	371,200	92,152	214,368	149,128	242,044	625,823	129,894
2122 Furniture	0	0	0	0	0	0	0	0
2122 Artworks	0	0	0	0	0	0	0	0
2123.1 Office Equipment	0	0	0	0	0	0	0	0
2123.2 Company Comm. Equip.	0	0	0	0	0	0	0	0
2124 General Purpose Computers	0	408	0	0	0	260	12,397	0
2211 Analog Electronic Switching	0	0	69	0	0	0	0	0
2212 Digital Electronic Switching	2,489,302	426,307	261,122	376,965	263,845	326,453	1,287,789	188,357
2215.1 Step By Step Switching Eq.	0	0	0	0	0	0	0	0
2215.2 Crossbar Switching Eq.	0	0	0	0	0	0	0	0
2220 Operator Systems	0	0	0	0	0	0	0	0
2231 Radio Systems	2,365	414,910	0	0	0	133,328	0	0
2232 Circuit DDS	13,087	3,275	0	1,855	0	0	1,046	0
2232 Circuit Digital	938,909	611,680	87,339	1,521,375	142,212	1,448,211	2,448,010	92,426
2232 Circuit Analog	20,269	18,137	72,266	1,423	6,469	17,468	16,798	3,595
2351 Pub. Tel. Terminal Equip.	0	0	0	0	0	0	0	0
2362 Other Terminal Equip.	61,156	0	0	0	0	0	42,729	0
2411 Poles	8,346	61,062	3,540	396	2,656	85,647	13,698	883
2421 Aerial Cable Metallic	79,577	229,504	26,551	13,119	33,487	399,173	113,447	20,302
2421 Aerial Cable Non Metallic	0	0	0	0	0	3,943	0	0
2422 Underground Cable Metallic	152,166	70,179	9,905	139,386	14,280	12,016	515,192	7,565
2422 Underground Cable Non Metallic	75,042	0	0	130,673	14,385	2,240	927,879	0
2423 Buried Cable Metallic	3,164,038	5,235,129	3,523,890	3,136,856	1,564,762	11,084,520	10,533,379	1,634,092
2423 Buried Cable Non Metallic	426,750	0	71,187	1,332,429	96,239	440,765	1,775,029	29
2424 Submarine Cable Metallic	0	0	0	0	0	0	0	0
2424 Submarine Cable Non Metallic	0	0	0	0	0	0	0	0
2426 Intra Bldg Cable Metallic	33,656	15,977	5,432	18,274	3,827	7,424	16,460	1,398
2426 Intra Bldg Cable Non Metallic	0	0	0	0	0	0	0	0
2431 Aerial Wire	0	68	68	0	0	1,465	2,864	0
2441 Conduit Systems	488,570	41,397	2,021	362,637	200,325	62,043	1,306,856	4,415
Total MR Net Book	9,116,094	7,585,255	4,155,840	7,253,138	2,492,214	14,306,550	19,698,054	2,086,405

CO

MEKRCO
MR N61 Book
3,254
13,229
0
0
0
26,921
241,831
0
0
0
0
0
0
272,178
0
0
0
327,902
0
341,194
3,801
0
4,449
40,030
94,381
0
48,023
0
2,128,725
0
0
0
5,158
0
117
148,784
3,699,978

CO

MTVSCO	MVNPCO	OKCRCO	OVIDCO	PYTRCO	SALDCO	SFRRCO	YAMPCO	Total
MR Net Book	MR Net Book	MR Net Book	MR Net Book	MR Net Book	MR Net Book	MR Net Book	MR Net Book	MR Net Book
23,822	0	468	593	213	27,126	648	138	205,358
53,270	0	0	0	0	6,583	0	0	181,208
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
60,871	0	6,105	0	0	32,455	0	0	203,219
314,873	75,701	204,869	65,409	220,516	863,162	97,269	89,369	5,018,338
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	1,261	0	0	1,261
8,009	0	0	0	0	42,702	0	0	63,775
0	0	0	0	0	0	0	0	69
528,482	127,311	229,971	145,172	474,975	1,321,170	245,052	99,232	9,063,685
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	49,688	172,870	0	0	143,285	0	0	1,244,347
0	0	0	0	0	0	0	0	19,263
611,645	122,214	839,046	558,652	765,451	1,104,561	275,499	332,088	12,240,512
33,004	5,275	3,520	5,992	30,392	15,216	36,550	3,107	293,280
0	0	0	0	0	0	0	0	0
20,277	0	0	0	0	29,344	0	0	157,955
22,736	2,823	12,827	1,230	1,381	40,235	2,283	4,571	304,346
70,021	66,558	74,173	3,929	751	381,549	42,079	3,812	1,652,411
0	0	0	0	0	0	0	0	3,943
107,817	0	16,796	667	5,165	165,952	29,773	3,427	1,298,308
20,523	0	4,259	0	0	54,933	0	0	1,229,934
3,268,313	26,302	1,794,730	1,447,490	2,596,252	4,114,109	1,302,083	620,002	57,174,672
143,872	0	327,461	460,278	128,279	336,744	42,342	29,705	5,611,110
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
14,672	204	1,920	356	257	30,412	5,237	213	160,875
0	0	0	0	0	0	0	0	0
211	0	0	0	0	2,084	1,444	0	8,322
243,590	0	10,515	12,425	31,544	204,374	37,616	27,786	3,184,899
5,546,007	476,076	3,699,532	2,702,191	4,255,176	8,917,259	2,117,875	1,213,448	99,321,090

Account	ALMSCO	BNVSCO	CLHNCO	CRBTCO	DLNRCO	FRPLCO	GNSNCO	JLECCO
	MR Reserve	MR Reserve	MR Reserve	MR Reserve	MR Reserve	MR Reserve	MR Reserve	MR Reserve
2111 Land	0	0	0	0	0	0	0	0
2112 Motor Vehicles	110,831	57,680	0	0	0	54,024	130,997	0
2113 Aircraft	0	0	0	0	0	0	0	0
2114 Special Purpose Vehicles	0	0	0	0	0	0	0	0
2115 Garage Work Equip.	0	0	0	0	0	0	0	0
2116 Other Work Equip.	1,075	5,474	0	0	0	851	3,267	0
2121 Buildings	559,583	132,110	44,080	103,007	64,194	137,013	303,720	74,826
2122 Furniture	0	0	0	0	0	0	0	0
2122 Artworks	0	0	0	0	0	0	0	0
2123.1 Office Equipment	0	0	0	0	0	0	0	0
2123.2 Company Comm. Equip.	0	0	0	0	0	0	0	0
2124 General Purpose Computers	0	2,446	0	0	0	741	39,807	0
2211 Analog Electronic Switching	0	0	145	0	0	0	0	0
2212 Digital Electronic Switching	1,851,950	294,226	196,931	283,911	261,080	267,202	936,843	152,463
2215.1 Step By Step Switching Eq.	0	0	0	0	0	0	0	0
2215.2 Crossbar Switching Eq.	0	0	0	0	0	0	0	0
2220 Operator Systems	0	0	0	0	0	0	0	0
2231 Radio Systems	8,403	684,431	0	0	0	454,104	0	0
2232 Circuit DDS	15,557	2,679	0	2,228	0	0	341	0
2232 Circuit Digital	1,913,253	905,892	197,883	1,367,701	313,495	1,758,440	3,510,900	322,792
2232 Circuit Analog	555,554	233,245	277,158	66,817	145,317	277,731	346,457	41,271
2351 Pub. Tel. Terminal Equip.	0	0	0	0	0	0	0	0
2362 Other Terminal Equip.	9,394	0	0	0	0	0	6,505	0
2411 Poles	88,147	164,020	26,710	7,659	31,269	67,979	161,836	28,379
2421 Aerial Cable Metallic	213,853	443,363	92,699	23,308	79,117	227,284	213,042	82,759
2421 Aerial Cable Non Metallic	0	0	0	0	0	4,133	0	0
2422 Underground Cable Metallic	302,011	47,195	3,305	81,423	2,934	2,298	289,227	3,584
2422 Underground Cable Non Metallic	65,460	0	0	52,681	11,757	2,170	522,881	0
2423 Buried Cable Metallic	3,651,481	2,870,073	1,799,603	1,859,607	1,022,768	6,651,256	7,587,022	1,155,145
2423 Buried Cable Non Metallic	607,378	0	43,139	344,033	83,585	354,870	842,599	3
2424 Submarine Cable Metallic	0	0	0	0	0	0	0	0
2424 Submarine Cable Non Metallic	0	0	0	0	0	0	0	0
2426 Intra Bldg Cable Metallic	58,757	18,790	3,643	119,618	7,196	9,090	38,534	5,282
2426 Intra Bldg Cable Non Metallic	0	0	0	0	0	0	0	0
2431 Aerial Wire	71,279	58,913	4,908	5,875	3,796	57,593	154,760	1,338
2441 Conduit Systems	173,950	25,028	182	45,363	24,910	9,039	271,376	2,642
Total MR Reserve	10,257,918	5,945,564	2,690,385	4,363,231	2,051,417	10,335,818	15,360,112	1,870,485

CO

MEKRCO
MR Reserve
0
35,197
0
0
0
3,554
118,178
0
0
0
0
0
0
215,710
0
0
0
555,428
0
695,628
70,331
0
1,011
196,881
358,406
0
61,819
0
2,604,184
0
0
0
35,474
0
105,120
59,422
5,116,342